

—AMENDED—
**EMPLOYER'S ANNUAL RETURN AND RECONCILIATION
OF HAWAII INCOME TAX WITHHELD FROM WAGES
FOR CALENDAR YEAR 19 ____**

NAME: _____

FEDERAL I.D. NO. _____

HAWAII WITHHOLDING I.D. NO. _____

ATTACH ANY CORRECTED FORMS HW-2 (OR FEDERAL FORMS W-2C)

1. NUMBER OF HW-2 FORMS, COPY A _____ 2. TOTAL WAGES SHOWN ON THESE FORMS (INCLUDE COLA) 2 \$ _____
3. TOTAL HAWAII INCOME TAX WITHHELD FROM WAGES SHOWN ON THESE FORMS 3 \$ _____
3a. PENALTIES \$ _____ 3b. INTEREST \$ _____ 3c. TOTAL AMOUNT DUE (ADD LINES 3, 3a, and 3b) .. 3c \$ _____

4. PAYMENT OF TAXES WITHHELD BY MONTHS OR CALENDAR QUARTERS, WHICHEVER IS APPLICABLE:

JAN. \$ _____ APR. \$ _____ JUL. \$ _____ OCT. \$ _____
FEB. \$ _____ MAY. \$ _____ AUG. \$ _____ NOV. \$ _____
MAR. \$ _____ JUN. \$ _____ SEP. \$ _____ DEC. \$ _____
1st QTR. \$ _____ 2nd QTR. \$ _____ 3rd QTR. \$ _____ 4th QTR. \$ _____

TAX OFFICE COPY

• ATTACH CHECK OR MONEY ORDER HERE •

THIS SPACE FOR DATE RECEIVED STAMP

5. TOTAL PAYMENTS OF TAXES WITHHELD (FROM LINE 4 PLUS AMOUNT
PAID WITH FORM HW-3). 5 \$ _____
5a. PENALTIES PAID \$ _____ 5b. INTEREST PAID \$ _____
5c. TOTAL PAYMENTS MADE (ADD LINES 5, 5a, and 5b) 5c \$ _____
6. AMOUNT OF CREDIT TO BE REFUNDED (LINE 5c MINUS LINE 3c) 6 \$ _____
7. AMOUNT OF TAX NOW DUE AND PAYABLE (LINE 3c MINUS LINE 5c) 7 \$ _____
8a. PENALTY 8a \$ _____
8b. INTEREST 8b \$ _____
8. **FOR LATE FILING ONLY:**
9. TOTAL AMOUNT DUE AND PAYABLE (ADD LINES 7, 8a, and 8b). 9 \$ _____
10. PLEASE ENTER AMOUNT OF PAYMENT 10 \$ _____

PAY IN U.S. DOLLARS ON ANY U.S. BANK

MAKE CHECK PAYABLE TO: **HAWAII STATE TAX COLLECTOR**

I DECLARE UNDER THE PENALTIES PROVIDED BY LAW, THAT THIS RETURN HAS BEEN EXAMINED BY ME AND TO THE BEST
OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT, AND COMPLETE RETURN.

SIGNATURE _____ TITLE _____ DATE _____

FORM HW-23 **37**

INSTRUCTIONS

**THIS FORM IS ONLY USED AFTER THE ORIGINAL RETURN HAS BEEN
FILED.** It is not necessary to amend both the periodic returns and the
Employer's Annual Return and Reconciliation of Hawaii Income Tax Withheld
From Wages, Form HW-3.

Please file both Tax Office copies and any corrected Statements of Hawaii
Income Tax Withheld and wages Paid (copy of A of Form HW-2) with the
district office with which the original return was filed.

- Enter your name, the filing period, your Hawaii withholding I.D. number, and
your Federal Employers Identification Number.
- Enter on lines 1 through 4 the corrected amounts which should have been
reported on the original Employer's Annual Return and Reconciliation of
Hawaii Income Tax Withheld From Wages, Form HW-3, filed. Entries which
were correctly reported on the original return also must be entered on the
appropriate line. Failure to do so will result in a change from the correct
amount to -0-.
- Include in lines 5 through 5c the amounts of any tax withheld, penalty, and
interest paid with the original periodic returns, the original Form HW-3, as
well as any supplemental payments made after the original returns were
filed. REMINDER: Any payment made first offsets any interest due, the
penalty, then tax due.
- If line 3c is less than line 5c, subtract line 3c from line 5c and enter the result
on line 6.

- If line 3c is more than line 5c, subtract line 5c from line 3c and enter the
result on line 7.
- Enter on line 10 the amount of any payment being made with the amended
return. If the amended return is being filed after the due date of the original
return, include any additional penalty and interest shown on lines 8a and 8b
in your payment.
- If you are filing this return just to transmit corrected Forms HW-2, enter on
line 1 the same number of HW-2's as on the original Form HW-3. If you are
filing this return to transmit HW-2's not included with the original filing, enter
on line 1 the corrected total number of HW-2's filed.
- Prepare a duplicate copy of this amended return for your files.
- Sign the amended return and file it with the district office with which the
original return was filed. See mailing addresses below.

MAILING ADDRESSES:

OAHU DISTRICT OFFICE
P.O. BOX 3827
HONOLULU, HI 96812-3827

HAWAII DISTRICT OFFICE
P.O. BOX 937
HILO, HI 96721-0937

MAUI DISTRICT OFFICE
P.O. BOX 923
WAILUKU, HI 96793-0923

KAUAI DISTRICT OFFICE
P.O. BOX 1686
LIHUE, HI 96766-5686